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From:

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To:

Cc:

Subject: RE: SOL of AAR

It depends on whether you want to make an assessment or issue a refund. Under section 6230(d)(2), we have two years to issue a refund from the date the AAR is filed. Under section 6229 and 6501 we generally have 3 years for the date of the original partnership and partner return to make any resulting assessments. The AAR generally does not extend the period for assessment unless its filed just before the assessment statute expires. In that case, section 6501(c)(7) can extend the assessment period for an additional 60 days.

Sometimes what appears to be an overassessment AAR can actually result in an assessment for a partner who did not report consistently with the original partnership return. So if we examine the AAR, we should protect both statutes using Forms 872-P (assessments) and Form 9247 and 9248 (refunds).